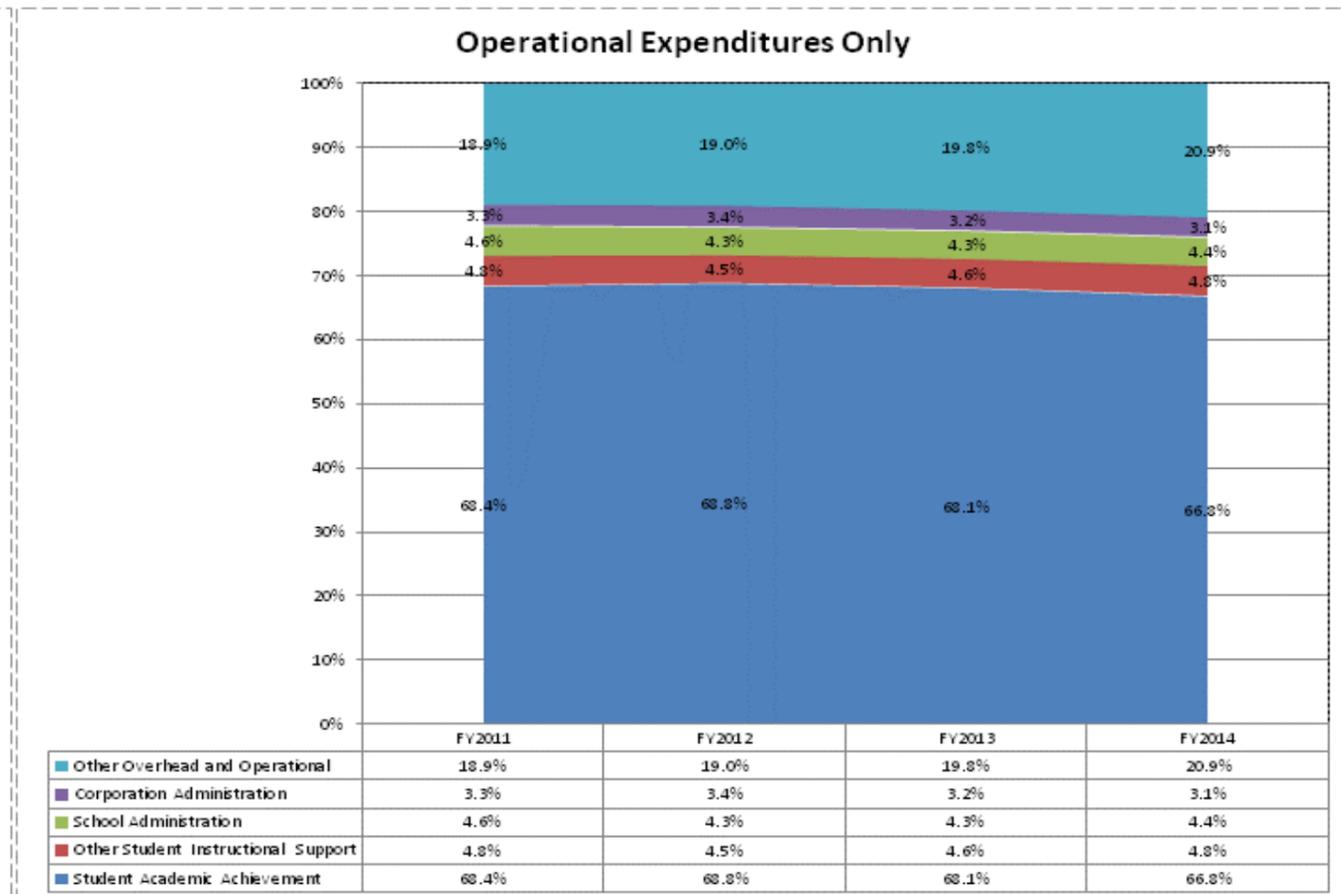
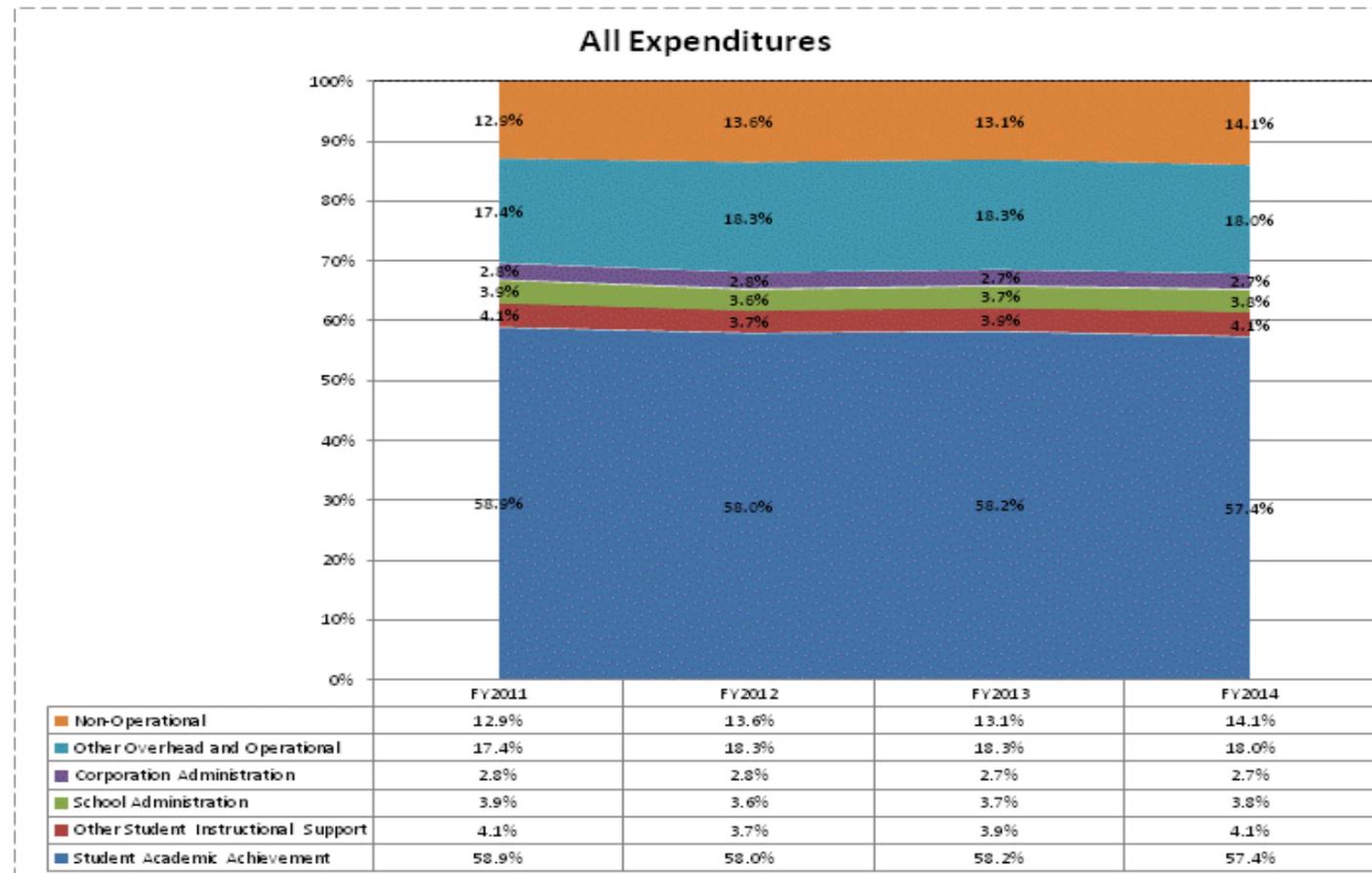


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Vigo County School Corp (8030)**

Vigo County School Corp (8030)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$83,235,192	58.1%	\$91,956,415	58.6%	\$86,955,140	58.2%	\$83,499,944	57.4%
Student Instructional Support	\$10,448,828	7.3%	\$12,349,876	7.9%	\$11,360,259	7.6%	\$11,439,211	7.9%
Overhead and Operational Nonoperational	\$28,752,624	20.1%	\$32,427,145	20.7%	\$31,405,001	21.0%	\$30,157,952	20.7%
Nonoperational	\$20,844,495	14.5%	\$20,163,504	12.9%	\$19,574,707	13.1%	\$20,463,610	14.1%
<b>Grand Total</b>	<b>\$143,281,139</b>		<b>\$156,896,940</b>		<b>\$149,295,107</b>		<b>\$145,560,717</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.4%	66.5%	65.9%	65.2%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Vigo County School Corp (8030)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$290,970	\$978,285	\$1,906,394	\$2,141,769	> 500%	119%	12%
11100 Regular Programs; Elementary	\$18,181,657	\$25,796,910	\$23,851,984	\$22,989,759	26%	-11%	-4%
11200 Regular Programs; Middle/Junior High	\$9,782,633	\$13,438,813	\$13,301,478	\$13,144,964	34%	-2%	-1%
11300 Regular Programs; High School	\$9,817,856	\$14,194,354	\$13,821,398	\$12,658,893	29%	-11%	-8%
11430 Vocational Education; Distributive Education	\$49,701	\$85,252	\$91,544	\$92,106	85%	8%	1%
11440 Vocational Education; Health Occupations	\$180,995	\$171,804	\$113,484	\$137,346	-24%	-20%	21%
11450 Vocational Education; Consumer and Homemaking	\$738,596	\$1,111,884	\$938,793	\$1,024,176	39%	-8%	9%
11470 Vocational Education; Business Education	\$355,565	\$554,076	\$606,534	\$548,091	54%	-1%	-10%
11490 Vocational Education; Industrial Education B	\$1,313,463	\$1,910,486	\$1,673,377	\$1,612,937	23%	-16%	-4%
11590 Other Vocational Education Programs	\$82,609	\$121,699	\$81,064	\$63,547	-23%	-48%	-22%
11630 Regular Programs; Alternative Education Programs; High School	\$487,538	\$831,670	\$862,098	\$817,492	68%	-2%	-5%
11910 Other Regular Programs; Competency Testing	\$6,493	\$15,553	\$12,441	\$5,351	-18%	-66%	-57%
12110 Gifted And Talented; Gifted and Talented	\$526,126	\$483,553	\$562,288	\$785,152	49%	62%	40%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,810,237	\$2,941,966	\$2,574,600	\$2,562,068	42%	-13%	0%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,016,104	\$1,447,798	\$1,306,134	\$1,283,836	26%	-11%	-2%
12230 Mental Disabilities; Severe Mental Disabilities	\$553,374	\$544,106	\$667,462	\$648,926	17%	19%	-3%
12310 Physical Impairment; Orthopedic Impairment	\$353,970	\$403,115	\$481,791	\$500,992	42%	24%	4%
12320 Physical Impairment; Multiple Disabilities	\$7,244	\$11,079	\$12,260	\$11,184	54%	1%	-9%
12330 Physical Impairment; Visual Impairment	\$57,830	\$81,009	\$112,799	\$106,055	83%	31%	-6%
12340 Physical Impairment; Hearing Impairment	\$56,949	\$85,859	\$79,867	\$78,768	38%	-8%	-1%
12350 Physical Impairment; Homebound	\$173,755	\$197,194	\$51,392	\$31,478	-82%	-84%	-39%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$915,769	\$1,045,401	\$997,592	\$901,564	-2%	-14%	-10%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$58,441	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$128,956	\$209,025	\$87,496	\$83,611	-35%	-60%	-4%
12610 Learning Disability	\$2,542,479	\$3,891,276	\$3,677,790	\$3,324,565	31%	-15%	-10%
12710 Equal Opportunity At Risk	\$110,591	\$1,146	\$26,213	\$17,874	-84%	> 500%	-32%
12810 Special Education Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12900 Other Special Programs	\$6,990,296	\$8,904,997	\$9,707,969	\$8,141,970	16%	-9%	-16%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$179,229	\$267,022	\$86,270	\$86,881	-52%	-67%	1%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$73,931	\$36,573	\$5,810	\$3,786	-95%	-90%	-35%
13300 Adult/Continuing Education Programs; Occupational Programs	\$51,672	\$18,208	\$2,251	\$0	-100%	-100%	-100%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$928	\$593	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$2,162	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$3,388	\$81,972	N/A	N/A	> 500%
14300 Summer School Programs; High School	\$207,720	\$234,878	\$114,350	\$97,828	-53%	-58%	-14%
16200 Preventive Remediation	\$770,389	\$654,742	\$103,796	\$98,073	-87%	-85%	-6%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$853,875	\$849,750	\$421,438	\$622,188	-27%	-27%	48%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,316,466	\$1,373,630	\$885,690	\$1,313,361	0%	-4%	48%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$1,075,051	\$1,602,264	\$1,247,850	\$1,201,260	12%	-25%	-4%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$25,000	\$0	\$810	N/A	-97%	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,294,761	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$2,634,304	\$2,461,477	\$2,763,793	N/A	5%	12%
22220 Library/Media Services; School Library	\$1,903,208	\$2,567,272	\$2,232,474	\$2,049,284	8%	-20%	-8%
22230 Library/Media Services; Audiovisual	\$103,169	\$155,487	\$87,291	\$87,708	-15%	-44%	0%
22290 Library/Media Services; Other Educational Media Services	\$17,676	\$8,353	\$9,987	\$9,171	-48%	10%	-8%
22360 Instruction, Related Technology; Network Support	\$244,178	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$18,918	\$12,820	\$24,741	N/A	31%	93%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$74,839	\$72,430	\$108,056	\$106,419	42%	47%	-2%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,659,718	\$1,974,924	\$1,565,951	\$1,179,646	-29%	-40%	-25%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$170	\$1,594	\$0	\$105	-38%	-93%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Vigo County School Corp (8030)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26497 2007 Account Code - Teachers Retirement Fund	\$3,765,894	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$70,124,633</b>	<b>\$91,956,415</b>	<b>\$86,955,140</b>	<b>\$83,499,944</b>	<b>19%</b>	<b>-9%</b>	<b>-4%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$333,835	\$490,921	\$420,383	\$433,562	30%	-12%	3%
21130 Attendance and Social Work Services; Social Work Services	\$113	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$2,498,413	\$3,508,297	\$2,994,176	\$3,131,017	25%	-11%	5%
21290 Guidance Services; Other Guidance Services	\$8,439	\$11,183	\$8,023	\$8,685	3%	-22%	8%
21340 Health Services; Nurse Services	\$622,313	\$834,724	\$790,713	\$806,754	30%	-3%	2%
21390 Health Services; Other Health Services	\$3,629	\$4,924	\$8,958	\$10,257	183%	108%	14%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$1,050,043	\$1,522,900	\$1,657,256	\$1,576,602	50%	4%	-5%
24100 Office of The Principal	\$3,973,181	\$5,976,927	\$5,480,749	\$5,472,334	38%	-8%	0%
<b>Student Instructional Support Total</b>	<b>\$8,489,965</b>	<b>\$12,349,876</b>	<b>\$11,360,259</b>	<b>\$11,439,211</b>	<b>35%</b>	<b>-7%</b>	<b>1%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$17,809	\$74,220	\$58,676	\$54,963	209%	-26%	-6%
23150 Board of Education; Legal Services	\$11,767	\$4,390	\$525	\$8,056	-32%	84%	> 500%
23160 Board of Education; Promotion Expenses	\$9,694	\$8,917	\$8,551	\$12,737	31%	43%	49%
23210 Executive Administration; Office of The Superintendent	\$688,804	\$1,092,417	\$983,435	\$959,252	39%	-12%	-2%
23230 Executive Administration; Staff Relations and Negotiations	\$44,219	\$112,379	\$94,555	\$104,122	135%	-7%	10%
23290 Executive Administration; Other Executive Administration Services	\$113,414	\$128,216	\$111,194	\$123,402	9%	-4%	11%
25120 Fiscal Services; Service Area Direction	\$528,309	\$450,760	\$428,387	\$455,242	-14%	1%	6%
25140 Fiscal Services; Receiving and Disbursing Funds	\$100,935	\$160,273	\$176,527	\$168,731	67%	5%	-4%
25150 Fiscal Services; Payroll Services	\$104,190	\$237,780	\$189,166	\$178,174	71%	-25%	-6%
25191 Other Fiscal Services; Refund of Revenue	\$75,233	\$53,273	\$27,864	\$20,799	-72%	-61%	-25%
25195 Other Fiscal Services; Bank Account Service Charge	\$2,320	\$2,176	\$7,252	\$9,487	309%	336%	31%
25196 Other Fiscal Services; Cash Change	\$1,534	\$1,060	\$970	\$790	-49%	-25%	-19%
25199 Other Fiscal Services; Other	\$44,733	\$67,088	\$31,635	\$27,487	-39%	-59%	-13%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$86,596	\$141,351	\$129,840	\$141,609	64%	0%	9%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$75,435	\$188,893	\$225,846	\$140,647	86%	-26%	-38%
25300 Printing, Publishing, and Duplicating Services	\$41,417	\$65,194	-\$15,311	-\$31,979	-177%	-149%	N/A
25400 Planning, Research, Development and Evaluation	\$3,195	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$411,320	\$574,281	\$481,062	\$447,447	9%	-22%	-7%
25720 Personnel Services; Recruitment and Placement	\$0	\$880	\$234	\$407	N/A	-54%	74%
25750 Personnel Services; Health Services	\$20	\$799	\$1,420	\$1,290	> 500%	61%	-9%
25790 Personnel Services; Other Professional Services	\$0	\$87,788	\$99,405	\$108,151	N/A	23%	9%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$543,116	\$550,642	\$748,336	N/A	38%	36%
25850 Administrative Technology Services; Network Support	\$0	\$390,162	\$453,397	\$204,372	N/A	-48%	-55%
25890 Other Technology Services	\$316,673	\$0	\$0	\$0	-100%	N/A	N/A
25910 Judgments	\$0	\$55,290	\$0	\$0	N/A	-100%	N/A
25950 Other Assessments	\$0	\$0	\$0	\$2,294	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$194,121	\$308,472	\$359,742	\$309,800	60%	0%	-14%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$9,532,996	\$12,038,092	\$10,561,012	\$11,069,797	16%	-8%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,801	\$492,609	\$292,130	\$254,915	383%	-48%	-13%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$850,750	\$423,973	\$257,627	\$413,594	-51%	-2%	61%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$10,000	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$1,026,849	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$171,396	\$204,515	\$262,082	\$167,397	-2%	-18%	-36%
26600 Operation and Maintenance of Plant Services; Security Services	\$284,309	\$265,595	\$399,883	\$918,915	223%	246%	130%
26700 Operation and Maintenance of Plant Services; Insurance	\$551,207	\$500,444	\$462,805	\$467,833	-15%	-7%	1%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$6,426	\$28,318	\$19,147	\$23,674	268%	-16%	24%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Vigo County School Corp (8030)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27010 Student Transportation; Service Area Direction	\$195,080	\$322,011	\$288,281	\$277,619	42%	-14%	-4%
27100 Student Transportation; Vehicle Operation	\$2,544,941	\$3,208,094	\$3,537,625	\$3,331,083	31%	4%	-6%
27200 Student Transportation; Monitoring Services	\$67,114	\$74,586	\$54,906	\$53,862	-20%	-28%	-2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,301,394	\$1,660,972	\$1,984,758	\$2,020,931	55%	22%	2%
27400 Student Transportation; Purchase of School Buses	\$1,529,633	\$1,714,553	\$1,834,598	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$159,143	\$115,190	\$113,770	\$131,048	-18%	14%	15%
27700 Student Transportation; Contracted Transportation Services	\$79	\$0	\$246	\$537	> 500%	N/A	118%
27900 Student Transportation; Other Student Transportation Services	\$14,459	\$9,922	\$7,050	\$6,419	-56%	-35%	-9%
27910 Student Transportation; Bus Driver Training	\$13,667	\$15,133	\$18,871	\$13,750	1%	-9%	-27%
31100 Food Services Operations; Service Area Direction	\$1,004,512	\$1,279,691	\$1,420,248	\$1,355,086	35%	6%	-5%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,622,407	\$2,217,294	\$2,274,424	\$2,250,723	39%	2%	-1%
31400 Food Services Operations; Food Purchases	\$2,205,207	\$2,674,962	\$2,869,693	\$2,827,456	28%	6%	-1%
31900 Other Food Services	\$271,639	\$432,019	\$340,832	\$377,699	39%	-13%	11%
<b>Overhead and Operational Total</b>	<b>\$26,287,746</b>	<b>\$32,427,145</b>	<b>\$31,405,001</b>	<b>\$30,157,952</b>	<b>15%</b>	<b>-7%</b>	<b>-4%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$1,170,106	\$1,525,380	\$1,431,897	\$1,404,596	20%	-8%	-2%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$42,439	\$61,484	\$47,978	\$33,716	-21%	-45%	-30%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$3,003	\$18,529	N/A	N/A	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$493,488	\$164,548	\$1,757,033	\$644,891	31%	292%	-63%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$5,041,619	\$3,843,633	\$3,116,128	\$2,837,745	-44%	-26%	-9%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$1,471,009	\$2,752,947	\$1,612,837	\$1,573,456	7%	-43%	-2%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$747,623	\$1,027,708	\$939,829	\$946,456	27%	-8%	1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$346,996	\$214,127	\$234,038	\$9,100	-97%	-96%	-96%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$634,215	\$392,805	\$612,962	\$748,995	18%	91%	22%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,998,289	\$1,747,978	\$1,207,861	\$4,468,419	124%	156%	270%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$75,638	\$32,540	\$181,540	N/A	140%	458%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$200,000	\$1,375,000	N/A	N/A	> 500%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$92,382	\$114,668	N/A	N/A	24%
52200 Debt Services; Interest on Debt; Temporary Loans	\$119,663	\$93,756	\$22,220	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$8,267,500	\$8,263,500	\$8,264,000	\$6,106,500	-26%	-26%	-26%
<b>Nonoperational Total</b>	<b>\$20,332,945</b>	<b>\$20,163,504</b>	<b>\$19,574,707</b>	<b>\$20,463,610</b>	<b>1%</b>	<b>1%</b>	<b>5%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$1,009,965	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$5,760,982	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$589,614	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$9,783,873	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$40,867	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$860,547	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$18,045,848</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>